

## CHAPTER 1125—H. F. No. 1448

*An act relating to the compensation of members of the tax court; amending Minnesota Statutes 1967, Section 271.01, Subdivision 4.*

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1967, Section 271.01, Subdivision 4, is amended to read:

Subd. 4. **Tax court; compensation.** Each member of the tax court shall receive ~~\$45 per day~~ as full compensation for time spent in the performance of his duties, ~~but not exceeding compensation for 150 days in any calendar year, or a proportionate amount for a fraction of a year the sum of \$9,000 per year.~~ He shall also receive his actual and necessary expenses paid or incurred in the performance of his duties.

Passed by the Senate May 26, 1969.

Approved June 9, 1969.

## CHAPTER 1126—H. F. No. 1721

*An act relating to certifications for reimbursement to counties from the tax relief fund caused by homestead classification subsequent to assessment; amending Minnesota Statutes 1967, Section 273.13, Subdivision 15 and Laws 1969, Chapter 251, Section 1.*

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1967, Section 273.13, Subdivision 15, is amended to read:

Subd. 15. **Taxation; reimbursement; property reclassified as homestead after assessment date.** (1) Payment from the property tax relief fund shall be made, as provided herein, for the purpose of replacing revenue lost as a result of the reduction of property taxes provided in subdivisions 6 and 7.

(2) Each county auditor shall certify, not later than May 1 of each year commencing in 1968, to the state treasurer the amount of reduction resulting from subdivisions 6 and 7 in his county. *Not later than October 15 of each year the county auditor may amend the certification to include additional reductions in the property taxes payable in that year, resulting from the reclassifications of real property*

**Changes or additions indicated by italics, deletions by ~~strikeout~~**

*from non-homestead property to homestead property that were not reflected in the original certification.*

(3) The state treasurer shall pay out of the property tax relief fund to each county treasurer one half of the amount certified under clause (2) not later than June 15 and the remaining half not later than November 15 of each year commencing in 1968. *Any additional amounts included in an amended certification shall be paid to the county treasurer not later than November 15 of each year.*

(4) The county treasurer shall distribute the funds received by him under clause (3) as if they had been collected as a part of the property tax reduced by subdivisions 6 and 7.

Sec. 2. Minnesota Statutes 1967, Section 273.13, the subdivision, as added by Laws 1969, Chapter 251, Section 1, is amended to read:

Subd. 16. (1) Any property which was not used for the purpose of a homestead on the assessment date, but which was used for the purpose of a homestead on June 1 of such year, shall constitute class ~~3~~ *3b*, class ~~3b~~ *3c* or class *3cc*, as the case may be, to the extent of one-half of the valuation which would have been includible in such class and one-half the homestead tax credit to which it would have been entitled had the property been used as a homestead on both such dates.

(2) Any taxpayer meeting the requirements of clause (1) must notify the county assessor, or the assessor who has the powers of the county assessor pursuant to section 273.063, in writing, prior to June 15 of such year in order to qualify thereunder.

The county assessor and the county auditor are hereby empowered to make the necessary changes on their assessment and tax records to provide for proper homestead classification and credit as provided in clauses (1) and (2).

Sec. 3. *Section 2 shall apply to the 1970 assessment, which taxes are payable in 1971.*

Passed by the Senate May 26, 1969.

Approved June 9, 1969.

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